

**CHARITY COMMISSION**

**Wigton Baths Trust**

(A company limited by guarantee)

**Annual Report and Financial  
Statements**

**31 March 2021**

**Company registration number: 08952126**

**Charity registration number: 1159069**



## **Wigton Baths Trust**

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**Wigton Baths Trust**  
**Reference and Administrative Details**

<b>Charity name</b>	Wigton Baths Trust																												
<b>Charity registration number</b>	1159069																												
<b>Company registration number</b>	08952126																												
<b>Principal office</b>	Wigton Baths Stony Banks Lane WIGTON CA7 9GZ																												
<b>Registered office</b>	Wigton Baths Stony Banks Lane WIGTON CA7 9GZ																												
<b>Trustees</b>	<table><tr><td>K A Tyson, Chair</td><td>(appointed 20 October 2020)</td></tr><tr><td>M Tickner, Vice chair</td><td></td></tr><tr><td>A C R Matthews</td><td>(appointed 25 June 2021)</td></tr><tr><td>D Stanton</td><td>(resigned 13 April 2020)</td></tr><tr><td>H Stanley</td><td>(appointed 11 September 2021)</td></tr><tr><td>J Foley</td><td>(resigned 13 April 2020)</td></tr><tr><td>J Hedley</td><td>(resigned 29 December 2020)</td></tr><tr><td>J M Wolloff</td><td></td></tr><tr><td>K Hodgson</td><td>(appointed 15 September 2020)</td></tr><tr><td>K Sloan</td><td>(appointed 15 September 2020)</td></tr><tr><td>M P M Bryceson</td><td></td></tr><tr><td>M Tyas</td><td>(resigned 10 July 2021)</td></tr><tr><td>S Anderson</td><td>(appointed 20 October 2020) (resigned 25 May 2021)</td></tr><tr><td>S D Smith</td><td>(resigned 25 May 2021)</td></tr></table>	K A Tyson, Chair	(appointed 20 October 2020)	M Tickner, Vice chair		A C R Matthews	(appointed 25 June 2021)	D Stanton	(resigned 13 April 2020)	H Stanley	(appointed 11 September 2021)	J Foley	(resigned 13 April 2020)	J Hedley	(resigned 29 December 2020)	J M Wolloff		K Hodgson	(appointed 15 September 2020)	K Sloan	(appointed 15 September 2020)	M P M Bryceson		M Tyas	(resigned 10 July 2021)	S Anderson	(appointed 20 October 2020) (resigned 25 May 2021)	S D Smith	(resigned 25 May 2021)
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S D Smith	(resigned 25 May 2021)																												
<b>Secretary</b>	J M Wolloff																												
<b>Bankers</b>	Natwest 92 English Street CARLISLE CA3 8NF  Cumberland Building Society 2 Market Place WIGTON CA7 9NW																												

**Wigton Baths Trust**  
**Reference and Administrative Details**

**Accountant**

Dodd & Co Limited  
FIFTEEN Rosehill  
Montgomery Way  
Rosehill Estate  
CARLISLE  
CA1 2RW

## **Wigton Baths Trust**

### **Trustees' Report for the Year Ended 31 March 2021**

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

#### **Structure, Governance and Management**

Wigton Baths Trust is a company limited by guarantee and is governed by its memorandum and articles of association. It is also a charity registered with the Charities Commission.

Wigton Baths Trust ('the Trust') has 8 trustees and is led by a chairman and deputy chairman. Responsibility for key issues, such as fund-raising, grant applications, operations, promotion, communication, swimming clubs, legal issues etc, is assigned to trustees (either individually or as sub-group), who report to the main body of the Trust at regular Trust meetings.

The Trust employs a pool manager who oversees the day-to-day running of Wigton pool, who is supported by three duty managers. The Trust also employs several part-time lifeguards and swimming teachers to provide poolside lifeguarding and teaching.

The Trust's trustees meet regularly to discuss all matters relating to the pool: every month or more frequently, if necessary.

New trustees are appointed based the Trust's needs. New trustees are trained by fellow trustees to understand their role within the Trust.

#### **Major risks**

The main risks faced by the Trust are:

- an accident or other health/safety incident occurring at the pool during the course of its operation
- Insufficient members of the public using the pool leading to poor income generation
- the Trust not being able to acquire financial grants or other support to help develop the pool

The ways in which the trustees mitigate these risks are:

- adoption and use of pool operating procedures and compliance with all relevant health and safety/pool operation regulations
- recruiting and retaining properly qualified and competent pool staff
- providing regular training to pool staff
- the Trust sub-group formed to oversee pool operations and safety matters continues to function
- the Trust continues to implement its promotional plan and holds promotional activities to raise awareness and increase use by the public
- the Trust sub-group formed to apply for grants and other support continues to successfully obtain grants and assistance.

#### **Objectives and activities**

Article 4 of articles of association state that the objectives of the charity are: 'To promote for the benefit of the inhabitants of Wigton and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the conditions of life of the said inhabitants, in particular by the provision of facilities for swimming.' In setting the objectives of the charity the trustees have complied with the Charity Commission guidance on public benefit.

## **Wigton Baths Trust**

### **Trustees' Report for the Year Ended 31 March 2021**

#### **Overview of year**

Wigton Baths Trust is a community trust which was formed in early 2014 to prevent the closure of Wigton Baths, a public swimming pool earmarked for closure by Cumbria County Council at the end of March 2015. The baths were transferred to the Trust in March 2015. The baths have now been open for 6 full years.

Wigton Baths Trust provides the only Community Swimming Pool in North Allerdale. The Baths continue to be used for a diverse range of activities including school sessions, swimming lessons, Aquacise, Aqua natal, and Aquababes, Chrysalis, the Youth Station, the Sub aqua club, and Adult Improvers. The Swimming Club attracts about 70 members. Booking from the Naturists' Society have increased the monthly out of county visitors.

#### **Financial and operational review**

The Trust has been successful in raising significant financial and training support:

##### **Grants**

During the reporting period the Trust has obtained the following grants:

- Allerdale Borough Council £10,000 grant towards running costs
- Joyce Wilkinson Trust revenue grant £5000. Grant administered by Cumbria Community Foundation.
- We also received COVID support grants from Allerdale.

##### **Donations**

During the reporting period, donations were generously provided by local parish councils totalling £850

Wigton Town Council has awarded an annual precept of £10,000.

Great Orton Wind Farm's annual contribution £7,876.23

Roger Liddle £500

##### **Reserves Policy**

We have a target of trying to maintain a minimum of three months funds in our reserve account. Due to COVID this was drawn on towards the end of the year up to March 2021 however this has since been replenished and is monitored by the Trustees. Free reserves at 31 March 2021 were £50,953.

##### **Training**

The Trust continues to invest in staff by increasing their skills, and funding training in order to help make the business sustainable. As a registered Training Centre the Wigton Baths Trainer Assessors provide in house staff training sessions every month for all lifeguards and run RLSS Lifeguard Courses to help recruit new lifeguards. The courses attract applicants from other swimming pool providers and the general public providing a most welcome income. Free training is provided for young volunteers and volunteer Duke of Edinburgh Students who regularly help at the Baths.

##### **Achievements and performance**

Our manager Elaine Hudson and her team have been able to continue to provide high quality swimming lessons to both schools and members of the public. Footfall was very much reduced due to the Pandemic and the pool being closed for nearly 4 months from March to July and then January to March. Things are now very busy and much improved, and it is expected next years report will look much more positive.

##### **Plans for the Future**

To increase opening hours to include Sundays.

To restructure the staff wages system and review rates, providing staff with a fairer system and pay rises in accordance with minimum wage increases.

## Wigton Baths Trust

### Trustees' Report for the Year Ended 31 March 2021

The planned extension to provide additional space in the Loft area and a new reception area with full accessibility was awarded planning permission by Allerdale Borough Council in July 2018. This lapsed but has now been resubmitted. The dry side area that this development will provide includes 2 classrooms that will increase both business and training opportunities. The viewing gallery with café facilities will enhance both current and future users experience and will also provide additional income. Both dry side rooms can be used for training purposes and will increase the number and variety of courses that can be offered which will further boost income. We were delighted to be awarded a conditional grant of £80,000 from Sport England in May 2019 which will go some way towards funding this development. We are looking towards the Borderlands Project for further funding and are currently awaiting an update as to how to proceed with this.

The much-awaited access road to provide a new vehicle access road to Wigton Baths has been agreed by Allerdale Borough Council. Once this road has been completed the current vehicle access over the footpath at Stony Banks will be solely for pedestrians and cyclists. This improved vehicle access will be a bonus not only to baths users but also to those residents who live on Tenter who are only too aware of the increase in traffic to the baths over the last 6 years. This new road will increase footfall.

#### **\*\*IMPACT OF PANDEMIC COVID 19**

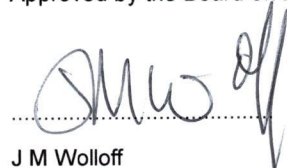
The Pandemic has continued to impact on the baths for this year and we closed from March to July and then again in November and then January to March. The periods of opening were well managed in accordance with social distancing and COVID safety measures in place. This meant that footfall was greatly reduced, and the schools swimming stopped. Due to grants we were able to weather this, and things are now greatly improved

Business meetings continued via zoom

#### **Small company provisions**

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board on 23 November 2021 and signed on its behalf by:



J M Wolloff  
Secretary

## **Wigton Baths Trust**

### **Trustees' Responsibilities in relation to the Financial Statements**

The trustees (who are also directors of Wigton Baths Trust for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and the Financial Reporting Standard 102 - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **Independent Examiner's Report to the Trustees of Wigton Baths Trust**

I report on the accounts of the company for the year ended 31 March 2021, which are set out on pages 8 to 19.

### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention.


### **Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

  
Joanne Thomlinson FCA  
Dodd & Co Limited  
Chartered Accountants

23 November 2021

FIFTEEN Rosehill  
Montgomery Way  
Rosehill Estate  
CARLISLE  
CA1 2RW

**Wigton Baths Trust**

**Statement of Financial Activities (including Income and Expenditure Account) for the Year Ended  
31 March 2021**

		Unrestricted Funds	Endowment Funds	Total Funds 2021	Total Funds 2020
	Note	£	£	£	£
<b>Income and endowments from:</b>					
Donations and legacies	2	112,443	-	112,443	63,404
Other trading activities	3	2,781	-	2,781	2,471
Investments	4	11	-	11	58
Charitable activities	5	22,635	-	22,635	100,481
Total income and endowments		<u>137,870</u>	<u>-</u>	<u>137,870</u>	<u>166,414</u>
<b>Expenditure on:</b>					
Raising funds		600	-	600	700
Charitable activities		141,348	-	141,348	155,065
Total expenditure		<u>141,948</u>	<u>-</u>	<u>141,948</u>	<u>155,765</u>
Net movements in funds		(4,078)	-	(4,078)	10,649
<b>Reconciliation of funds</b>					
Total funds brought forward		94,423	50,000	144,423	133,774
Total funds carried forward		<u>90,345</u>	<u>50,000</u>	<u>140,345</u>	<u>144,423</u>

All of the Charity's activities derive from continuing operations during the above periods.

The notes on pages 10 to 19 form an integral part of these financial statements.

**Wigton Baths Trust**  
**Company registration number: 08952126**  
**Balance Sheet as at 31 March 2021**

		2021	2020
	Note	£	£
<b>Fixed assets</b>			
Tangible assets	12	89,392	89,693
<b>Current assets</b>			
Stocks and work in progress		200	200
Debtors	13	15,387	41,922
Cash at bank and in hand		39,766	18,012
		<u>55,353</u>	<u>60,134</u>
<b>Creditors: Amounts falling due within one year</b>	14	<u>(4,400)</u>	<u>(5,404)</u>
<b>Net current assets</b>		<u>50,953</u>	<u>54,730</u>
<b>Net assets</b>		<u>140,345</u>	<u>144,423</u>
<b>The funds of the charity:</b>			
<b>Endowment funds</b>		50,000	50,000
<b>Unrestricted funds</b>			
Unrestricted income funds		<u>90,345</u>	<u>94,423</u>
<b>Total charity funds</b>		<u>140,345</u>	<u>144,423</u>

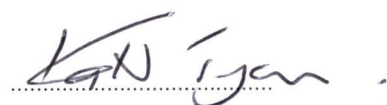
For the financial year ended 31 March 2021, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

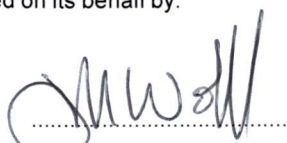
The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 23 November 2021 and signed on its behalf by:



K A Tyson  
Trustee



J M Wolloff  
Secretary

The notes on pages 10 to 19 form an integral part of these financial statements.

## **Wigton Baths Trust**

### **Notes to the Financial Statements for the Year Ended 31 March 2021**

#### **1 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### **Basis of preparation**

The charitable company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Going concern**

These financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Following the COVID-19 outbreak, the trustees have reviewed the financial position to date, taking into account the uncertainties surrounding the pandemic and its effect on their ability to operate. As a result of this review, the trustees remain confident that there are financial resources available to see the charity through until normal operations resume and are satisfied that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **Fund accounting policy**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Further details of each fund are disclosed in note 18.

## Wigton Baths Trust

### Notes to the Financial Statements for the Year Ended 31 March 2021

..... continued

#### Income and endowments

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measured with a degree of reasonable accuracy and the title to the asset having been transferred to the Charity.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

#### Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Expenditure on raising funds are the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost.

#### Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Freehold interest in land and buildings	Not depreciated
Fixtures, fittings and equipment	15% reducing balance basis

## **Wigton Baths Trust**

### **Notes to the Financial Statements for the Year Ended 31 March 2021**

..... continued

#### **Stock**

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

#### **Trade Debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and Cash Equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Liabilities**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Pensions**

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

## Wigton Baths Trust

### Notes to the Financial Statements for the Year Ended 31 March 2021

..... continued

#### Financial instruments

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument. Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities.

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

## 2 Donations and legacies

	Unrestricted Funds £	Endowment Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>Donations and legacies</b>				
Appeals and donations	2,090	-	2,090	937
<b>Grants</b>				
UK Government grants	56,482	-	56,482	2,225
Grants receivable	53,871	-	53,871	60,242
	110,353	-	110,353	62,467
	112,443	-	112,443	63,404

All of the donations and legacies income in 2020 related to unrestricted funds.

**Wigton Baths Trust**  
**Notes to the Financial Statements for the Year Ended 31 March 2021**

..... continued

**3 Other trading activities**

	Unrestricted Funds £	Endowment Funds £	Total Funds 2021 £	Total Funds 2020 £
Appeals and donations	-	-	-	385
Other income	1,780	-	1,780	143
Sale of goods	1,001	-	1,001	1,943
	<u>2,781</u>	<u>-</u>	<u>2,781</u>	<u>2,471</u>

All of the other trading activities income in 2020 related to unrestricted funds.

**4 Investments**

	Unrestricted Funds £	Endowment Funds £	Total Funds 2021 £	Total Funds 2020 £
Interest on cash deposits	11	-	11	58

All of the investment income in 2020 related to unrestricted funds.

**5 Charitable activities**

	Unrestricted Funds £	Endowment Funds £	Total Funds 2021 £	Total Funds 2020 £
Pool admissions	15,447	-	15,447	45,678
Lessons and clubs	7,188	-	7,188	54,803
	<u>22,635</u>	<u>-</u>	<u>22,635</u>	<u>100,481</u>

All of the income from charitable activities in 2020 related to unrestricted funds.

# Wigton Baths Trust

## Notes to the Financial Statements for the Year Ended 31 March 2021

..... continued

### 6 Expenditure

	Fundraising	Running Wigton Baths	Total 2021	Total 2020
	£	£	£	£
<b>Direct costs</b>				
Fundraising costs	600	-	600	700
Purchases	-	1,475	1,475	3,390
Wages and salaries	-	89,495	89,495	102,133
Staff pensions	-	1,124	1,124	1,773
Staff training	-	413	413	416
Insurance	-	4,458	4,458	4,089
Light, heat and power	-	18,945	18,945	21,976
Repairs and maintenance	-	14,161	14,161	8,414
Chemical costs	-	718	718	1,002
Swimming equipment	-	-	-	394
Telephone and fax	-	530	530	463
	<u>600</u>	<u>131,319</u>	<u>131,919</u>	<u>144,750</u>
<b>Support costs</b>				
Printing, postage and stationery	-	298	298	307
Sundry expenses	-	2,000	2,000	2,257
Accountancy fees	-	2,138	2,138	2,514
Independent examiner's fee	-	660	660	660
Legal and professional fees	-	-	-	46
Bank charges	-	477	477	138
Depreciation of fixtures and fittings	-	4,456	4,456	4,980
(Profit)/loss on sale of tangible fixed assets held for charity's own use	-	-	-	113
	<u>-</u>	<u>10,029</u>	<u>10,029</u>	<u>11,015</u>
	<u>600</u>	<u>141,348</u>	<u>141,948</u>	<u>155,765</u>

All of the expenditure in 2020 related to unrestricted funds.

### 7 Government grants

Income from government grants comprises grants received from the Coronavirus Job Retention Scheme. See notes 2 and 17 for more details.

**Wigton Baths Trust**  
**Notes to the Financial Statements for the Year Ended 31 March 2021**

..... continued

**8 Governance costs**

	2021	2020
	£	£
Accountancy fees	2,138	2,514
Independent examiner's fee	660	660
Legal and professional fees	-	46
	<u>2,798</u>	<u>3,220</u>

**9 Trustees' remuneration and expenses**

No trustees received any remuneration during the year.

**10 Net (expenditure)/income**

Net (expenditure)/income is stated after charging:

	2021	2020
	£	£
(Profit)/loss on disposal of tangible fixed assets	-	113
Depreciation of tangible fixed assets	<u>4,456</u>	<u>4,980</u>

**11 Employees' remuneration**

The monthly average number of persons (including senior management) employed by the charity during the year was as follows:

	2021	2020
	No.	No.
Charitable activities	<u>13</u>	<u>21</u>

The aggregate payroll costs of these persons were as follows:

	2021	2020
	£	£
Wages and salaries	89,495	102,133
Other pension costs	<u>1,124</u>	<u>1,773</u>
	<u>90,619</u>	<u>103,906</u>

No employee received emoluments of more than £60,000 during the year.

The key management personnel comprise the Trustees and the pool manager. The total employee benefits of the key management personnel of the Charity were £17,006 (2020 - £16,176).

**Wigton Baths Trust**  
**Notes to the Financial Statements for the Year Ended 31 March 2021**

..... continued

**12 Tangible fixed assets**

	Freehold interest in land and buildings £	Fixtures, fittings and equipment £	Total £
<b>Cost</b>			
As at 1 April 2020	61,254	50,721	111,975
Additions	-	4,155	4,155
As at 31 March 2021	<u>61,254</u>	<u>54,876</u>	<u>116,130</u>
<b>Depreciation</b>			
As at 1 April 2020	-	22,282	22,282
Charge for the year	-	4,456	4,456
As at 31 March 2021	<u>-</u>	<u>26,738</u>	<u>26,738</u>
<b>Net book value</b>			
As at 31 March 2021	<u>61,254</u>	<u>28,138</u>	<u>89,392</u>
As at 31 March 2020	<u>61,254</u>	<u>28,439</u>	<u>89,693</u>

**13 Debtors**

	2021 £	2020 £
Trade debtors	-	5,189
Prepayments and accrued income	15,387	36,733
	<u>15,387</u>	<u>41,922</u>

**14 Creditors: Amounts falling due within one year**

	2021 £	2020 £
Trade creditors	13	-
Taxation and social security	444	900
Accruals and deferred income	3,943	4,504
	<u>4,400</u>	<u>5,404</u>

**15 Members' liability**

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

**Wigton Baths Trust**  
**Notes to the Financial Statements for the Year Ended 31 March 2021**

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**16 Pension scheme**

**Defined contribution pension scheme**

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £1,124 (2020 - £1,773).

There were no outstanding or prepaid contributions at either the beginning or end of the financial year.

**17 Related parties**

**Controlling entity**

The charity is controlled by the trustees.

**18 Analysis of funds**

	At 1 April 2020	Incoming resources	Resources expended	At 31 March 2021
	£	£	£	£
<b>General Funds</b>				
Unrestricted income fund	94,423	137,870	(141,948)	90,345
<b>Endowment Funds</b>				
Wigton Baths Fund	50,000	-	-	50,000
	<u>144,423</u>	<u>137,870</u>	<u>(141,948)</u>	<u>140,345</u>

Wigton Baths Fund - This represents the value of Wigton Baths, which was transferred to the trust via a community asset transfer from Cumbria County Council.

**Wigton Baths Trust**  
**Notes to the Financial Statements for the Year Ended 31 March 2021**

..... continued

**Prior period**

	At 1 April 2019	Incoming resources	Resources expended	At 31 March 2020
	£	£	£	£
<b>General Funds</b>				
Unrestricted income fund	83,774	166,414	(155,765)	94,423
<b>Endowment Funds</b>				
Wigton Baths Fund	50,000	-	-	50,000
	<u>133,774</u>	<u>166,414</u>	<u>(155,765)</u>	<u>144,423</u>

**19 Net assets by fund**

	Unrestricted Funds	Endowment Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Tangible assets	39,392	50,000	89,392	89,693
Current assets	55,353	-	55,353	60,134
Creditors: Amounts falling due within one year	(4,400)	-	(4,400)	(5,404)
Net assets	<u>90,345</u>	<u>50,000</u>	<u>140,345</u>	<u>144,423</u>

**Prior period**

	Unrestricted Funds	Endowment Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
Tangible assets	39,693	50,000	89,693	94,371
Current assets	60,134	-	60,134	46,534
Creditors: Amounts falling due within one year	(5,404)	-	(5,404)	(7,131)
Net assets	<u>94,423</u>	<u>50,000</u>	<u>144,423</u>	<u>133,774</u>